

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Merrillville Community School (4600)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$20,417,569	\$20,995,941	\$20,615,617	\$20,311,382	-0.1%	-1.5%
Group Health Insurance	222	\$4,091,562	\$3,528,646	\$4,033,680	\$3,908,517	-1.1%	-3.1%
Non - Certified Salaries	120	\$3,521,207	\$3,512,267	\$3,278,784	\$3,264,521	-1.9%	-0.4%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$3,467,778	\$2,014,500	\$2,463,148	\$2,834,232	-4.9%	15.1%
Teacher Retirement Fund, After 7-1-95	216	\$1,470,639	\$1,952,114	\$1,631,417	\$1,665,823	3.2%	2.1%
Social Security Certified	212	\$1,510,467	\$1,552,173	\$1,518,461	\$1,499,878	-0.2%	-1.2%
Computer Hardware	741	\$142,542	\$487,083	\$344,708	\$823,311	55.0%	138.8%
Textbooks	630	\$0	\$307,291	\$595,613	\$601,270	NA	0.9%
Operational Supplies	611	\$504,157	\$410,776	\$368,203	\$454,348	-2.6%	23.4%
Nonlicensed Employees	136	\$593,529	\$626,795	\$500,986	\$427,523	-7.9%	-14.7%
Public Employees Retirement Fund	214	\$294,174	\$383,713	\$337,879	\$351,094	4.5%	3.9%
Social Security Noncertified	211	\$294,384	\$292,977	\$268,451	\$256,060	-3.4%	-4.6%
Content	747	\$101,062	\$197,448	\$276,346	\$226,480	22.4%	-18.0%
Other Employee Benefits	241 - 290	\$0	\$115,780	\$222,831	\$218,782	NA	-1.8%
Severance/Early Retirement Pay	213	\$409,421	\$286,198	\$150,445	\$160,626	-20.9%	6.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$237,435	\$273,744	\$176,650	\$159,450	-9.5%	-9.7%
Other Professional and Technical Services	319	\$27,945	\$33,122	\$56,462	\$114,972	42.4%	103.6%
Pre-2008 Object Code - Temporary Salaries	130	\$99,117	\$95,712	\$69,724	\$71,690	-7.8%	2.8%
Workers Compensation Insurance	225	\$285,918	\$252,766	\$214,608	\$65,859	-30.7%	-69.3%
Travel	580	\$91,957	\$31,604	\$28,022	\$55,632	-11.8%	98.5%
Group Accident Insurance	223	\$42,651	\$40,701	\$47,856	\$42,969	0.2%	-10.2%
Professional Development	748	\$25,764	\$36,585	\$18,324	\$41,773	12.8%	128.0%
Group Life Insurance	221	\$37,208	\$30,371	\$35,401	\$30,636	-4.7%	-13.5%
Library Books	640	\$42,033	\$44,336	\$37,915	\$28,519	-9.2%	-24.8%
Connectivity	744	\$4,820	\$14,621	\$14,334	\$24,343	49.9%	69.8%
Instructional Programs Improvement Services	312	\$99,912	\$12,960	\$4,744	\$21,677	-31.8%	356.9%
Printing and Binding	550	\$24,932	\$21,586	\$6,722	\$18,477	-7.2%	174.9%
Other Supplies and Materials	615, 660 - 689	\$59,664	\$32,197	\$16,233	\$18,369	-25.5%	13.2%
Data Processing Services	316	\$0	\$2,367	\$4,728	\$15,298	NA	223.6%
Postage and Postage Machine Rental	532	\$21,264	\$9,394	\$18,580	\$15,028	-8.3%	-19.1%
Staff Services	314	\$16,829	\$6,754	\$24,484	\$11,739	-8.6%	-52.1%
Wireless Equipment	743	\$27,608	\$313,049	\$43,373	\$8,400	-25.7%	-80.6%
Unemployment Insurance	230	\$0	\$0	\$10,600	\$5,675	NA	-46.5%
Periodicals	650	\$10,723	\$1,079	\$4,539	\$4,237	-20.7%	-6.7%
Overtime Salaries	140	\$2,508	\$3,511	\$1,759	\$3,405	7.9%	93.6%
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$3,000	NA	NA
Equipment	730	\$2,400	\$0	\$0	\$2,880	4.7%	NA
Other Technology Hardware	746	\$30,779	\$37,178	\$6,579	\$1,973	-49.7%	-70.0%
Official Bond Premiums	525	\$200	\$0	\$0	\$375	17.0%	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Rentals	440	\$7,146	\$6,319	\$3,123	\$199	-59.1%	-93.6%
Instruction Services	311	\$0	\$0	\$1,560	\$164	NA	-89.5%
Dues and Fees	810	\$1,750	\$1,750	\$250	\$0	-100.0%	-100.0%
Other Purchased Services	593	\$0	\$0	\$25	\$0	NA	-100.0%
Student Academic Achievement Total		\$38,019,054	\$37,965,408	\$37,453,165	\$37,770,584	-0.2%	0.8%
Student Instructional Support							
Certified Salaries	110	\$2,587,434	\$2,648,812	\$2,616,345	\$2,592,915	0.1%	-0.9%
Non - Certified Salaries	120	\$1,156,366	\$1,125,555	\$1,135,749	\$1,150,284	-0.1%	1.3%
Group Health Insurance	222	\$748,991	\$589,243	\$653,236	\$633,531	-4.1%	-3.0%
Social Security Certified	212	\$213,925	\$217,781	\$215,217	\$211,944	-0.2%	-1.5%
Teacher Retirement Fund, After 7-1-95	216	\$185,256	\$230,437	\$225,228	\$204,621	2.5%	-9.1%
Public Employees Retirement Fund	214	\$103,439	\$134,034	\$128,139	\$135,281	6.9%	5.6%
Social Security Noncertified	211	\$65,350	\$63,324	\$63,548	\$65,973	0.2%	3.8%
Severance/Early Retirement Pay	213	\$31,384	\$39,035	\$47,969	\$59,651	17.4%	24.4%
Other Employee Benefits	241 - 290	\$0	\$18,717	\$47,099	\$49,374	NA	4.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$22,800	\$28,053	\$14,154	\$19,473	-3.9%	37.6%
Data Processing Services	316	\$56,125	\$46,789	\$38,507	\$9,645	-35.6%	-75.0%
Group Accident Insurance	223	\$7,060	\$6,848	\$8,006	\$7,304	0.9%	-8.8%
Operational Supplies	611	\$10,170	\$10,038	\$9,216	\$6,192	-11.7%	-32.8%
Group Life Insurance	221	\$5,226	\$4,864	\$6,396	\$5,940	3.3%	-7.1%
Travel	580	\$652	\$1,120	\$846	\$2,981	46.2%	252.3%
Pre-2008 Object Code - Temporary Salaries	130	\$5,062	\$9,013	\$4,539	\$2,476	-16.4%	-45.4%
Professional Development	748	\$0	\$1,550	\$0	\$1,875	NA	NA
Nonlicensed Employees	136	\$0	\$0	\$0	\$1,458	NA	NA
Overtime Salaries	140	\$2,340	\$945	\$578	\$1,281	-14.0%	121.7%
Workers Compensation Insurance	225	\$23,649	\$31,062	\$29,928	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$0	\$0	\$8,809	\$0	NA	-100.0%
Student Instructional Support Total		\$5,225,230	\$5,207,221	\$5,253,508	\$5,162,199	-0.3%	-1.7%
Overhead and Operational							
Non - Certified Salaries	120	\$6,532,120	\$6,632,200	\$6,597,302	\$6,602,038	0.3%	0.1%
Food Purchases	614	\$1,612,337	\$1,711,953	\$1,743,937	\$1,773,969	2.4%	1.7%
Heating and Cooling for Buildings - Gas	622	\$1,316,483	\$1,274,246	\$1,639,271	\$1,502,708	3.4%	-8.3%
Group Health Insurance	222	\$1,857,654	\$1,277,487	\$1,505,824	\$1,328,267	-8.0%	-11.8%
Vehicles	731	\$927,133	\$0	\$36,295	\$1,273,072	8.2%	3407.6%
Public Employees Retirement Fund	214	\$654,705	\$870,198	\$789,751	\$831,418	6.2%	5.3%
Operational Supplies	611	\$567,528	\$651,624	\$648,332	\$706,723	5.6%	9.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Social Security Noncertified	211	\$532,065	\$538,761	\$539,532	\$543,217	0.5%	0.7%
Certified Salaries	110	\$682,903	\$696,187	\$650,762	\$523,214	-6.4%	-19.6%
Insurance	520	\$404,894	\$435,864	\$532,751	\$446,826	2.5%	-16.1%
Workers Compensation Insurance	225	\$213,108	\$405,909	\$628,427	\$412,789	18.0%	-34.3%
Equipment	730	\$274,221	\$578,232	\$531,352	\$397,810	9.7%	-25.1%
Gasoline and Lubricants	613	\$510,928	\$518,008	\$449,554	\$341,009	-9.6%	-24.1%
Content	747	\$338,577	\$301,823	\$352,852	\$279,845	-4.7%	-20.7%
Pre-2008 Object Code - Temporary Salaries	130	\$221,403	\$223,541	\$215,515	\$209,795	-1.3%	-2.7%
Computer Hardware	741	\$118,855	\$100,492	\$39,740	\$199,378	13.8%	401.7%
Heating and Cooling for Buildings - Electricity	621	\$69,176	\$147,799	\$189,011	\$187,510	28.3%	-0.8%
Other Professional and Technical Services	319	\$57,770	\$87,771	\$87,523	\$168,277	30.6%	92.3%
Other Employee Benefits	241 - 290	\$62,475	\$88,884	\$157,840	\$161,077	26.7%	2.1%
Rentals	440	\$86,162	\$165,625	\$140,216	\$144,353	13.8%	3.0%
Overtime Salaries	140	\$124,814	\$118,636	\$134,020	\$141,101	3.1%	5.3%
Miscellaneous Objects	876 - 899	\$31,066	\$63,326	\$71,196	\$118,755	39.8%	66.8%
Severance/Early Retirement Pay	213	\$95,068	\$63,244	\$42,148	\$70,732	-7.1%	67.8%
Removal of Refuse and Garbage	412	\$57,368	\$37,514	\$45,621	\$50,520	-3.1%	10.7%
Data Processing Services	316	\$20,165	\$46,435	\$47,182	\$50,392	25.7%	6.8%
Board Member Compensation	115	\$19,302	\$21,718	\$18,718	\$33,314	14.6%	78.0%
Travel	580	\$89,909	\$66,458	\$63,913	\$28,074	-25.2%	-56.1%
Student Transportation Services	510	\$36,191	\$4,558	\$28,311	\$28,048	-6.2%	-0.9%
Other Technology Hardware	746	\$17,436	\$52,098	\$40,345	\$27,636	12.2%	-31.5%
Telecommunications Equipment	745	\$25,732	\$43,668	\$36,881	\$24,168	-1.6%	-34.5%
Board of Education Services	318	\$15,055	\$15,537	\$13,130	\$23,433	11.7%	78.5%
Telephone	531	\$30,778	\$21,303	\$23,308	\$22,527	-7.5%	-3.4%
Tires and Repairs	612	\$38,030	\$874	\$21,015	\$16,921	-18.3%	-19.5%
Group Life Insurance	221	\$16,760	\$14,808	\$18,501	\$16,521	-0.4%	-10.7%
Dues and Fees	810	\$19,638	\$14,660	\$10,175	\$16,082	-4.9%	58.1%
Postage and Postage Machine Rental	532	\$11,786	\$12,263	\$19,560	\$14,016	4.4%	-28.3%
Group Accident Insurance	223	\$11,523	\$10,693	\$12,545	\$11,270	-0.6%	-10.2%
Repairs and Maintenance Services	430	\$65,797	\$6,613	\$15,216	\$10,008	-37.5%	-34.2%
Other Purchased Services	593	\$7,921	\$6,728	\$7,942	\$8,689	2.3%	9.4%
Teacher Retirement Fund, After 7-1-95	216	\$3,777	\$100	\$16,171	\$7,645	19.3%	-52.7%
Social Security Certified	212	\$24,856	\$25,384	\$16,767	\$6,965	-27.2%	-58.5%
Connectivity	744	\$13,617	\$7,870	\$7,414	\$6,086	-18.2%	-17.9%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$0	\$5,140	NA	NA
Advertising	540	\$3,252	\$4,987	\$3,979	\$5,061	11.7%	27.2%
Cleaning Services	420	\$6,350	\$5,920	\$5,760	\$4,879	-6.4%	-15.3%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$6,958	\$7,626	\$3,630	\$3,314	-16.9%	-8.7%
Professional Development	748	\$4,585	\$0	\$4,125	\$2,750	-12.0%	-33.3%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Official Bond Premiums	525	\$3,484	\$4,035	\$2,410	\$2,209	-10.8%	-8.3%
Staff Services	314	\$4,117	\$1,175	\$7,920	\$1,701	-19.8%	-78.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$10,998	\$13,580	\$2,733	\$1,243	-42.0%	-54.5%
Unemployment Insurance	230	\$0	\$0	\$2,241	\$1,159	NA	-48.3%
Periodicals	650	\$1,684	\$1,364	\$893	\$1,063	-10.9%	19.0%
Buildings	720	\$99,027	\$0	\$0	\$0	-100.0%	NA
Printing and Binding	550	\$11,079	\$5,293	\$5,834	\$0	-100.0%	-100.0%
Textbooks	630	\$997,413	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$18,966,035	\$17,405,069	\$18,225,391	\$18,794,718	-0.2%	3.1%
Non Operational							
Redemption of Principal	831	\$20,510,550	\$21,231,556	\$21,533,575	\$18,738,524	-2.2%	-13.0%
Transfer Tuition to Other School Corps Within State	561	\$41,278	\$41,278	\$1,488,659	\$1,120,892	128.3%	-24.7%
Equipment	730	\$1,363,478	\$927,207	\$993,695	\$983,577	-7.8%	-1.0%
Certified Salaries	110	\$427,964	\$439,878	\$438,502	\$449,394	1.2%	2.5%
Interest	832	\$474,422	\$290,263	\$334,923	\$352,935	-7.1%	5.4%
Other Professional and Technical Services	319	\$220,841	\$2,449,126	\$2,167,941	\$79,820	-22.5%	-96.3%
Pre-2008 Object Code - Temporary Salaries	130	\$66,196	\$65,586	\$58,880	\$65,844	-0.1%	11.8%
Construction Services	450	\$161,166	\$10,510	\$226,546	\$53,754	-24.0%	-76.3%
Non - Certified Salaries	120	\$43,393	\$36,211	\$38,180	\$43,507	0.1%	14.0%
Teacher Retirement Fund, After 7-1-95	216	\$32,142	\$38,600	\$31,562	\$30,816	-1.0%	-2.4%
Social Security Certified	212	\$27,103	\$25,088	\$24,600	\$23,624	-3.4%	-4.0%
Social Security Noncertified	211	\$13,809	\$17,329	\$16,687	\$18,681	7.8%	11.9%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$0	\$7,698	NA	NA
Operational Supplies	611	\$20,393	\$13,909	\$18,543	\$7,640	-21.8%	-58.8%
Public Employees Retirement Fund	214	\$3,438	\$3,557	\$3,331	\$5,558	12.8%	66.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,056	\$2,541	\$2,061	\$939	-17.8%	-54.5%
Unemployment Insurance	230	\$0	\$0	-\$284	\$33	NA	NA
Rentals	440	\$759,000	\$1,544,000	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$21,637	\$0	\$0	\$0	-100.0%	NA
Group Health Insurance	222	\$9,324	\$1,821	\$0	\$0	-100.0%	NA
Vehicles	731	\$387	\$0	\$0	\$0	-100.0%	NA
Telecommunications Equipment	745	\$26,110	\$0	\$0	\$0	-100.0%	NA
Workers Compensation Insurance	225	\$4,173	\$5,226	\$0	\$0	-100.0%	-100.0%
Postage and Postage Machine Rental	532	\$0	\$0	\$161	\$0	NA	-100.0%
Non Operational Total		\$24,228,860	\$27,143,686	\$27,377,561	\$21,983,233	-2.4%	-19.7%
Grand Total		\$86,439,179	\$87,721,384	\$88,309,625	\$83,710,735	-0.8%	-5.2%